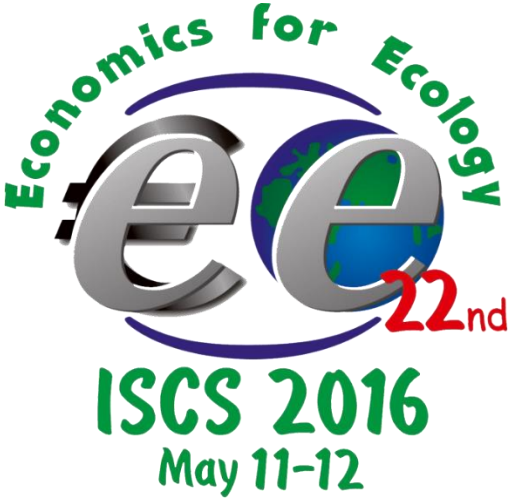
Ministry of Education and Science of Ukraine
Sumy State University
Oleh Balatsky Academic and Scientific Institute of Finance,
Economics and Management

22nd International Scientific Conference

"Economics for Ecology"

ISCS'2016



Економіка для екології

Матеріали
XXII Міжнародної наукової конференції

(Україна, Суми, 11–12 травня 2016 року)

Суми
Сумський державний університет
2016

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POPULATION HEALTH AND ENVIRONMENTAL TAX POLICY IN UKRAINE

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Power engineering today is the most vulnerable point of Ukraine economy. Energy Strategy of Ukraine aims to increase the share of domestic fossil fuels in the energy balance of the country to 91.8% until 2030 (Energy Strategy of Ukraine till 2030).

High dependence Ukrainian industry on fossil fuels leads to significant industrial and transport emissions. The carbon dioxide CO2, carbon monoxide CO, nitrogen oxides NO, NO2, sulfur dioxide SO2 and hydrocarbons are discharged into the air as a result of combustion are. The largest contribution to greenhouse gas emissions by economic sector carries out power industry. Its share is 76,06 % in 2011.

It is obvious that Ukraine intends to continue to use fossil fuels. Therefore, the dependence on fossil energy sources and high prices on fuel required revision of energy policy.

Therefore, natural question arises to motivation the enterprises and the public to find alternative energy sources. We conducted the study in Ukraine as a whole and as an example examined the state of disease in the Poltava region.

As the results of correlation analysis the strongest correlation of the variables is noted for SO2 and nitrogen oxides and diseases of respiratory organs.

The correlation analysis of variables indicative there is a close connection between respiratory diseases and SO2 emissions and nitrogen oxides emissions from stationary sources 0.80 and 0.84. These components' emissions from mobile sources have not any relations with

respiratory diseases. Thus, the largest source of air pollution is the energy sector and enterprises.

Although, the most toxic emissions are the nitrogen oxides and sulfur dioxide, at the same time the CO2 emissions are the most voluminous. Carbon dioxide, at first glance harmless to health, but it brings the global burden because they accumulate in the atmosphere it creates the greenhouse effect. At the same time we have seen that these three substances are constant companions. That is, if to deliver a target to reduce CO2 emissions, so, would be reduced and accompanying components.

The Ukrainian legislation and tax policy need improvement. One of the directions of environmental policy for Ukraine is to introduce an effective mechanism for collection and use Ecological Tax. Tax management should include firstly differentiated Carbon Tax rate and benefits for encourage consumers to save energy generated from fossil fuels, and for use carbon-free clean technology. Secondly should be created an effective mechanism for the redistribution of the tax to compensate for the damage caused by carbon pollution that would have provided compensate fees to citizens and funding for development of forestry. The effective tax management can stimulate enterprises to use energy saving technologies, it will decrease greenhouse gases emissions in atmospheric air and moreover could be incentive to high forestry development.

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